

**BOROUGH OF ROSELLE PARK
COUNTY OF UNION
NEW JERSEY**

**PROPOSAL FOR
BOROUGH AUDITOR
FOR THE PERIOD JANUARY 1, 2019 THROUGH
DECEMBER 31, 2019**

**SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS**

BOROUGH OF ROSELLE PARK

COUNTY OF UNION

NEW JERSEY

INDEX

| | <u>PAGE</u> |
|-------------------------------------------------------------------------|--------------------|
| Letter of Transmittal | 1 |
| Profile Narrative | 3 |
| Approach to the Examination | 4 |
| Submission Checklist | 7 |
| Submission Form/Qualification Statement | 8 |
| Certification of Proposal | 16 |
| Statement of Ownership Disclosure | 17 |
| Non-Collusion Affidavit | 21 |
| Affirmative Action Compliance Notice | 22 |
| Certificate of Employee Information Report | 23 |
| Mandatory Equal Employment Opportunity Language | 24 |
| Americans with Disabilities Act of 1990 | 26 |
| Disclosure of Investment Activities in Iran | 27 |
| Insurance Requirements and Acknowledgement Form | 29 |
| Certification Regarding Political Contributions | 31 |
| State of New Jersey Business Registration Certificate | 32 |
| Request for Taxpayer Identification Number and Certification - Form W-9 | 34 |
| Quality Control Review Letter | 35 |
| Affirmations | 37 |
| Resumes | 39 |

SAMUEL KLEIN AND COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

550 BROAD STREET, 11TH FLOOR
NEWARK, NJ 07102-9969
PHONE (973) 624-6100
FAX (973) 624-6101

36 WEST MAIN STREET, SUITE 303
FREEHOLD, NJ 07728-2291
PHONE (732) 780-2600
FAX (732) 780-1030

November 27, 2018

Andrew J. Casais, RMC, QPA
Borough Clerk/Qualified Purchasing Agent
Borough of Roselle Park
110 East Westfield Avenue
Roselle Park, New Jersey 07204

Dear Mr. Casais:

I am pleased, on behalf of Samuel Klein and Company, CPA's, to submit to you information about our firm and an expression of our interest in being considered for reappointment as the Statutory Auditor.

In that regard we submit herewith information which is descriptive of the firm and the qualifications and experience of its partners and staff to serve the Borough of Roselle Park as its Borough Auditor.

Also enclosed please find our Firm Profile, References and Capabilities and Qualifications, Scope of Work and Fee Proposal.

The approach of Samuel Klein and Company, CPA's to the audit function is one of service to the client, while at the same time being cognizant of a responsibility to appropriate Federal and State regulatory agencies as well as to the citizens and taxpayers of the Borough. We at all times maintain our professional integrity and independence in the conduct of our engagement and in our relationship with the Mayor, members of the Governing Body, Borough officials and employees.

As one of the largest municipal accounting firms in the State, we currently represent several municipalities, which includes the City of Newark, the largest City in the State and the Borough of Roosevelt, one of the smallest municipalities in the State, and the County of Essex, resulting in a broad and diversified experience. Over the years we have advised local officials regarding municipal finances, real estate tax projections, budget preparations, bonding services, and other financial considerations.

Our municipal staff devotes their full time to our governmental practice. In addition, we place a high priority on maintaining our continuity of personnel on our engagements. Throughout the year the staff is apprised of new regulations promulgated by the Division of Local Government Services and other accounting pronouncements pertinent to our auditing functions.

We are always available to the Mayor, members of the Governing Body and other Borough officials with regard to our role as Borough Auditor.

Should you have any questions regarding the contents of this proposal or require additional information, we will be happy to respond.

Very truly yours,

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

Andrew R. Pascale

ANDREW R. PASCALE, CPA, RMA, PSA

PROFILE NARRATIVE

Samuel Klein, a Certified Public Accountant and an Attorney-at-Law, organized the firm in 1921. Over the past ninety-seven (97) years the firm has grown to be one of the largest and a leader in providing governmental accounting and auditing services in the State of New Jersey.

The practice is conducted from offices at 550 Broad Street, Newark, New Jersey 07102 and 36 West Main Street, Freehold, New Jersey 07728, and is divided into the broad areas of specialization in commercial and governmental accounting, counties, municipalities, schools, colleges, authorities, not-for-profits and commissions. We also provide taxation and management advisory services.

The firm consists of eight Partners, two Managers, thirty-five professional staff and ten clerical and typing personnel. Five Partners, one Manager and several of the professional staff are Certified Public Accountants, six Partners and one Manager are Public School Accountants and five Partners are Registered Municipal Accountants. These individuals have in excess of 300 years of combined experience as licensed practitioners in the field of governmental accounting and auditing.

All Certified Public Accountants in the firm are members of the American Institute of Certified Public Accountants and the New Jersey Society of Certified Public Accountants and several are members of other State Societies. The Registered Municipal Accountants are also members of the Registered Municipal Accountants Association of New Jersey. Our Partners and staff members have held and currently hold important offices and committee positions in local and national professional, community and social organizations.

Our firm has broad and diversified experience in the auditing of commercial enterprises, financial institutions, authorities, governmental agencies, counties, municipalities, schools and colleges. Expertise has also been developed in the areas of taxation and management consulting.

Partners, Managers and Advisory Partner

Partners: Joseph J. Faccone, RMA, PSA, PA, CMFO
Marvin Gottlieb, CPA, PSA
Marvin Lustbader, CPA, RMA, PSA
Michael McGuire
Andrew R. Pascale, CPA, RMA, PSA
Walter P. Ryglicki, CPA, RMA, PSA
Gerard Stankiewicz, CPA, RMA, PSA
Andrew W. Zabiega

Managers: Kathleen Delgado, CPA, PSA
Michael J. Pennell

APPROACH TO THE EXAMINATION

APPROACH TO THE EXAMINATION

Mandated by Statute and Regulation

The audit of a "Local Unit" of government in the State of New Jersey is mandated in Title 40A, Local Fiscal Affairs Law, 45A:5-4 to 40A:5-11. Thus, there are certain basic tasks which an auditor must perform in the examination of the financial statements of a local unit. These basic tasks and the extent to which they are specifically applied to the conditions and needs of the local unit under examination, are determined by the auditor.

Our examination of the books, records and other pertinent data will be made in compliance with regulations and audit requirements promulgated by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and in accordance with auditing standards generally accepted in the United States of America. We will perform such tests of the accounting records and such other auditing standards as we consider necessary under the circumstances.

Audit Work Plan Overview

Our examination will encompass all the funds maintained by the Chief Financial Officer (Treasurer) and all outside offices and records related thereto.

Our examination will also include the Compliance Audit of Federal and State Grants in accordance with the Audit Requirements for Federal Awards ("Uniform Guidance"), State of New Jersey OMB Directive 15-08, the *Government Accounting Standards*, and a review of the Deferred Compensation Plan.

Audit Preparation

During this phase of the examination we will:

- Meet with the CFO/Treasurer to discuss our approach to the engagement. This meeting will be attended by both of the Partners assigned to the engagement.
- Review changes, if any, in applicable State Statutes and regulations.
- Review and, if necessary, revise audit programs.

Accounting Systems Review and Examination of Internal Accounting Controls

During this phase of the examination we will:

- Continue to review and evaluate the accounting systems and administrative procedures relating to our evaluation of the adequacy of internal controls.
- Update our permanent file of information: the Administrative Code, debt structure, pertinent current and prior year ordinances and resolutions, etc.
- Implement the financial audit plan by conducting tests of transactions, principally in the areas of payroll, purchasing, revenues and disbursements, as well as tests of compliance with statutes, codes and regulations. We will utilize sampling techniques to determine the reliability and dependability of the data under examination.
- Revise, if necessary, our evaluation of the system of internal control.

Accounting Systems Review and Examination of Internal Accounting Controls (Continued)

- Complete the audit program relative to the examination of year end balances.
- Bring to the attention of the Chief Financial Officer, or other Officials, as indicated by circumstances, all significant findings as to our evaluation of internal controls or any other matters requiring timely action.
- Review interim financial statements, if available.
- Identify, to the extent possible, actual and potential accounting and auditing problems, review them with appropriate administrative and legislative personnel and develop solutions.
- Prepare confirmation requests of cash balances, receivables and debt obligations.
- Prepare requests for legal counsel response as to the nature and status of pending litigation.
- Conduct surprise examinations of cash, petty cash, inventories (if applicable) and payroll (if desirable).

Examination of Year-End Balances

During this phase of the examination we will:

- Mail confirmation requests and summarize and evaluate responses.
- Finalize all functions and tests. Complete the examination of the various funds by performing various audit procedures including examination of assembled supporting documentation to verify reasonableness of assets, liabilities, revenues, expenses and fund balances.
- Update work papers.
- Obtain representations of management regarding completeness of disclosures and integrity of accounting records.
- Prepare draft of management letter for review with appropriate personnel at the exit conference.

Reporting

During this phase of the examination we will:

- Review a draft of the financial statements with appropriate personnel at the exit conference.
- Review a draft of the management letter with appropriate personnel at the exit conference.
- Present audit report to the Governing Body and other Officials.

Synopsis of Audit:

- We will prepare and furnish the Synopsis of Audit required to be published pursuant to N.J.S. 40A:5-7.

Post Audit

Samuel Klein and Company, CPA's will complete a post audit to ensure that any adjusting entries resulting from the audit are properly recorded on the official records of the Borough.

BOROUGH OF ROSELLE PARK

SUBMISSION CHECKLIST

| THE FOLLOWING ITEMS, AS INDICATED BELOW <input checked="" type="checkbox"/> , SHALL BE PROVIDED WITH THE RECEIPT OF SEALED SUBMISSIONS | | Initial Here |
|----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|--------------|
| <input checked="" type="checkbox"/> | Completed RFP Checklist | _____ |
| <input checked="" type="checkbox"/> | Completed Submission Form / Qualification Statement | _____ |
| <input checked="" type="checkbox"/> | Statement of Ownership Disclosure | _____ |
| <input checked="" type="checkbox"/> | Non-Collusion Affidavit | _____ |
| <input checked="" type="checkbox"/> | Required EEO/Affirmative Action Evidence & Signed Compliance Notice | _____ |
| <input checked="" type="checkbox"/> | Acknowledgement of Americans with Disabilities Act Language of 1990 | _____ |
| <input checked="" type="checkbox"/> | Disclosure of Investment Activities in Iran | _____ |
| <input checked="" type="checkbox"/> | Insurance Requirement Acknowledgement Form | _____ |
| <input checked="" type="checkbox"/> | Certification Regarding Political Contributions | _____ |
| <input checked="" type="checkbox"/> | New Jersey Business Registration Certificate of Vendor | _____ |
| <input checked="" type="checkbox"/> | W-9 of Vendor | _____ |

This checklist is provided for vendor's use in assuring compliance with required documentation; however, it does not include all submission requirements and does not relieve the vendor of the need to read and comply with the RFP.

Name of Vendor: Samuel Klein and Company, CPA's

Date: November 27, 2018

Signature: X. Andrew R. Pascale

Print Name: Andrew R. Pascale

Title: Partner

BOROUGH OF ROSELLE PARK
SUBMISSION FORM/QUALIFICATION STATEMENT

#1 Professional Service Team

Andrew R. Pascale, CPA, RMA, PSA - Engagement Partner:

As Engagement Partner, Mr. Pascale, who has over twenty-five years of experience, also has final authority and responsibility in all aspects of the engagement.

Michael McGuire - Partner

As Partner, Mr. McGuire, who has over twenty-five years of experience, will be the liaison between the Senior Partner, the client and all audit staff assigned to the engagement. He will review the audit to assure compliance with auditing standards generally accepted in the United States of America and requirements of the Department of Community Affairs.

BOROUGH OF ROSELLE PARK

SUBMISSION FORM

#2 References

The following is a list of ten (10) entities for which we are currently servicing as the Statutory Auditor:

Township of Belleville: (A)
Mauro Tucci, Township Manager
152 Washington Avenue
Belleville, New Jersey 07109
(973) 450-3300

Township of Irvington: (A)
Faheem Ra'Oof, Director of Finance
Municipal Building, Civic Square
Irvington, New Jersey 07111
(973) 399-6710

Township of Berkeley Heights: (D)
Michel Marceau, Chief Financial Officer
29 Park Avenue
Berkeley Heights, New Jersey 07922
(908) 464-2700

Township of Livingston: (A)
Kimberly Kientz, Chief Financial Officer
357 South Livingston Avenue
Livingston, New Jersey 07039
(973) 535-7973

Borough of East Newark: (B)
Brigite I. Goncalves, Chief Financial Officer
34 Sherman Avenue
East Newark, New Jersey 07029
(973) 481-2902

Township of Maplewood: (A)
Joseph Kolodziej, Chief Financial Officer
574 Valley Road
Maplewood, New Jersey 07040
(973) 762-8120

Township of Fairfield: (A)
J. John McCloskey, Chief Financial Officer
230 Fairfield Avenue
Fairfield, New Jersey 07004
(973) 882-2700

City of New Brunswick: (A)
Douglas A. Petix, Chief Financial Officer
78 Bayard Street
New Brunswick, New Jersey 08901
(732) 745-5045

Town of Harrison: (B)
Gabriela Simoes Dos Santos
Chief Financial Officer
318 Harrison Avenue
Harrison, New Jersey 07029
(973) 268-2433

Borough of North Caldwell: (A)
Richard Mondelli, Chief Financial Officer
141 Gould Avenue
North Caldwell, New Jersey 07006
(973) 228-6410

(A) Auditing in excess of 25 years

(C) Auditing in excess of 15 years

(B) Auditing in excess of 20 years

(D) Auditing in excess of 5 years

Please feel free to contact the Department of Community Affairs for any questions concerning our qualifications as Municipal Auditors.

BOROUGH OF ROSELLE PARK

#3 Description of Ability to Provide the Services in a Timely Fashion (Including Staffing and Familiarity)

Samuel Klein, a Certified Public Accountant and an Attorney-at-Law, organized the firm in 1921. Over the past ninety-seven (97) years the firm has grown to be one of the largest and a leader in providing governmental accounting and auditing services in the State of New Jersey.

The practice is conducted from offices at 550 Broad Street, Newark, New Jersey 07102 and 36 West Main Street, Freehold, New Jersey 07728, and is divided into the broad areas of specialization in commercial and governmental accounting, counties, municipalities, schools, colleges, authorities, not-for-profits and commissions. We also provide taxation and management advisory services.

The firm consists of eight Partners, two Managers, thirty-five professional staff and ten clerical and typing personnel. Five Partners, one Manager and several of the professional staff are Certified Public Accountants, six Partners and one Manager are Public School Accountants and five Partners are Registered Municipal Accountants. These individuals have in excess of 300 years of combined experience as licensed practitioners in the field of governmental accounting and auditing.

All of the Certified Public Accountants are members of the American Institute of Certified Public Accountants and the New Jersey Society of Certified Public Accountants and several are members of other State Societies. The Registered Municipal Accountants are also members of the Registered Municipal Accountants Association of New Jersey. Our Partners and staff members have held and currently hold important offices and committee positions in local and national professional, community and social organizations.

The approach of Samuel Klein and Company, CPA's to the audit function is one of service to the client, while at the same time being cognizant of a responsibility to appropriate State regulatory agencies as well as to the citizens and taxpayers of the Borough. We at all times maintain our professional integrity and independence in the conduct of our engagement and in our relationship with the Mayor, members of the Governing Body, Borough officials and employees.

Our firm has broad and diversified experience in the auditing of commercial enterprises, financial institutions, authorities, governmental agencies, counties, municipalities, not-for-profits, schools and colleges. Expertise has also been developed in the areas of taxation and management consulting.

The accounting and auditing practices of the firm underwent a peer review during 2014 and received an unqualified opinion as to its quality standard established and maintained within the firm.

Samuel Klein and Company, CPA's serves as the Statutory Auditor for Counties, Municipalities, School Districts, Authorities, Not-for-Profit Organizations and other Governmental Units. The number of licensed CPA's, RMA's and PSA's in the firm, the activities of its Partners in the RMA Association and in the Governmental area of the AICPA and the vast number of man-years of experience, are indicative of our knowledge of Governmental accounting, auditing, budgeting and finance. This knowledge will be applied toward servicing the Borough of Roselle Park should we be reappointed as its Statutory Independent Auditor.

#3 Description of Ability to Provide the Services in a Timely Fashion (Including Staffing and Familiarity) (Continued)

We wish to assure you that, in our capacity as the auditor, we are at all times available to the Mayor, Members of the Governing Body or their designated officials to respond to any questions or confer as to the resolution of problems. We also assure you that the Borough will be served by an experienced, competent and courteous staff.

Samuel Klein and Company, CPA's can select personnel from an eminently qualified staff to assign to the audit of the Borough of Roselle Park. Five partners of the firm are CPA's and RMA's. Six Partners are PSA's. One Manager is also a CPA and a PSA. The Partners assigned to this engagement will be supervising a specially trained staff which devotes its professional time exclusively in the "Governmental" area of the firm's practice. Samuel Klein and Company, CPA's, therefore, has the qualifications to undertake the Audit of the Borough of Roselle Park.

Experience

The Partners, Managers and staff of Samuel Klein and Company, CPA's have a vast amount of experience, as indicated below, in the audit of Governmental Units in the State of New Jersey. Indicative of such experience is that the firm, through an appointed RMA, is presently involved in the audits of a County, several Municipalities, Boards of Education, Not-for-Profit Organizations and Authorities.

| <u>Name</u> | <u>Experience</u> |
|--------------------|------------------------|
| Joseph J. Faccone | Over Forty-Six Years |
| Marvin Lustbader | Over Thirty Years |
| Walter Ryglicki | Over Thirty Years |
| Gerard Stankiewicz | Over Twenty-Five Years |
| Andrew W. Zabiega | Over Twenty-Five Years |
| Kathleen Delgado | Over Twenty-Five Years |
| Michael McGuire | Over Twenty-Five Years |
| Andrew R. Pascale | Over Twenty-Five Years |
| Michael J. Pennell | Over Fifteen Years |
| Marvin Gottlieb | Over Thirty Years |

Internal Organization

The organization structure is indicative of the firm's allocation of manpower resources to its Governmental Practice.

Quality Control

Samuel Klein and Company, CPA's maintain stringent quality control standards in the conduct of engagements and reporting. Staff is closely supervised by Partners and Managers, who devote their full time to the Governmental Practice. All workpapers and reports are reviewed by a Partner who has many years of experience and training in the audits of New Jersey Governmental Units. The firm remains current on requirements and new developments within the State and within the "industry" through the AICPA and the Registered Municipal Accountants Association, of which a Partner is a member of the Executive Board, and which are so vital in maintaining our skills and proper quality control standards.

Knowledge of Governmental Accounting

As indicated above, Samuel Klein and Company, CPA's serve as the Statutory Auditor for Counties, Municipalities, School Districts, Authorities, Not-for-Profit Organizations and other Governmental Units. The number of licensed CPA's, RMA's and PSA's in the firm, the activities of its Partners in the RMA Association and in the governmental area of the AICPA and the vast number of man-years of experience, are indicative of our knowledge of Governmental accounting, auditing, budgeting and finance. This knowledge will be applied toward servicing the Borough of Roselle Park should we be reappointed as its Statutory Independent Auditor.

#3 Description of Ability to Provide the Services in a Timely Fashion (Including Staffing and Familiarity) (Continued)

Other Capabilities

In addition to the audit and reporting function, the firm has the skills that have enabled it to render services to Counties, Municipalities, School Districts, Authorities, Not-for-Profits and other Governmental clients, in the following areas:

- . Preparation of financial and statistical data for inclusion in Official Statements in connection with marketing of securities, including presentations at conferences on the Bond Rating at Moody's Investors Service, Inc. and Standard and Poors and other rating agencies.
- . Preparation of the Official Statement in camera ready form or in PDF Format enabling the receipt of electronic bidding.
- . Preparation of Applications for Extensions of Credit and appearances before the Local Finance Board at hearings thereon.
- . Preparation of financial documentation for the Local Finance Board in connection with issuance of refunding bonds under N.J.S. 40A:2-51 and appearances before the Board at hearings thereon.
- . Preparation of financial documentation for the Local Finance Board in connection with applications of approval for the issuance of "Qualified Bonds" and appearances before the Board at hearings thereon.
- . Conducting physical inventories of major fixed and moveable assets (for management control, budgeting, insurance, depreciation for indirect costs, etc.) and providing for the continued maintenance of the inventory, by a computer program or manual record.
- . Preparation of arbitrage rebate calculations as required by the Internal Revenue Service Code.
- . Preparation of computer generated maturity schedules and their impact on tax rates.
- . Verification of the mathematical accuracy of the calculations showing the sufficiency of escrow deposits relating to refunding bond issues.
- . Assistance with the Application for Aid for Municipal Property Tax Relief.
- . Preparation of utility rate studies.
- . Assistance with the preparation of the Levy CAP Workook.

BOROUGH OF ROSELLE PARK

#4 Cost Details Including Hourly Rates of Each of the Individuals Who Will Perform Services

The audit of a "Local Unit" of government in the State of New Jersey is mandated in Title 40A, Local Fiscal Affairs Law, 40A:5-4 to 40A:5-11. Samuel Klein and Company, CPA's, through the appointed RMA (40A:5-9), will conduct the audit of the Borough of Roselle Park and file a report thereon, in accordance with statutory requirements and regulations of the Division of Local Government Services in the Department of Community Affairs, for the year ending December 31, 2019 to include the following:

Our examination of the books, records and other pertinent data will be made in compliance with regulations and audit requirements promulgated by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and in accordance with auditing standards generally accepted in the United States of America. We will perform such tests of the accounting records and such other auditing standards as we consider necessary under the circumstances.

Audit Services:

- . Audit of the fiscal activities of the Borough of Roselle Park, including the financial records for all Funds maintained by the Chief Financial Officer (Treasurer) and preparation and filing of the required report thereon.

Current Fund, Trust Fund, including Animal Control Accounts and required Annual Report, General Capital Fund, Library, Public Assistance, Sewer Utility Fund and the Fixed Asset Group of Accounts.

- . Our examination will also include the Compliance Audit of Federal and State Grants in accordance with the Audit Requirements for Federal Awards ("Uniform Guidance"), State of New Jersey OMB Directive 15-08, and *Government Auditing Standards*.
- . Examination of the financial activities of the various outside revenue offices of the Borough, including the audit and the required report for the Municipal Court.
- . Preparation of the Uniform Construction Code Enforcement Fee Report.
- . Review of the Financial Statements of the Deferred Compensation Plans.
- . Review of the Financial Statements of the Length of Service Awards Program (LOSAP).
- . Preparation of Annual Debt Statement.
- . Preparation of Supplemental Debt Statements.
- . Assistance in the preparation of Official Statements for Bond and/or Note Sales.
- . Preparation, Assist and/or Review of the Annual Unaudited Financial Statement.
- . Budget Review and Preparation, Including the User Friendly Budget and the Levy CAP Workbook.
- . Provide advice and assistance to Borough personnel relative to systems and records as is deemed appropriate, and, if necessary, will submit in writing a separate letter of comments and recommendations for consideration by the Governing Body.

#4 Cost Details Including Hourly Rates of Each of the Individuals Who Will Perform Services
(Continued)

Audit Services: (Continued)

- . We will prepare a synopsis of the audit for the Borough Clerk.
- . The Comment and Recommendation Section will discuss in detail any audit findings with respect to financial operation and management, internal controls, accounting systems and procedures, compliance to statutes and regulations promulgated thereunder, as well as any other matters deemed appropriate for bringing to the attention of the appropriate Borough officials.
- . Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and in compliance with audit requirements as prescribed by the Division of Local Government Services in the Department of Community Affairs of the State of New Jersey and shall include such tests of the accounting records and such other auditing procedures considered necessary in the circumstances.
- . Attendance at meetings and conferences, as may be required.
- . Continuing consultation by telephone, as may be required.
- . Consultation and advice on controls and procedures.
- . During the course of our audit we will be alert to any areas in which we can be of service and make them known to the appropriate Borough officials for further action.
- . At the conclusion of the audit, an exit conference will be held with Borough officials at which time we will discuss the draft comments, recommendations and audit exhibits. A draft copy of the audit will be furnished to Borough officials prior to scheduling the exit conference.
- . We will furnish sufficient hard-bound copies of our Annual Report for the distribution to the Borough of Roselle Park officials and the Division of Local Government Services, which will contain the requisite certifications, Audit Statements for the various Funds, Single Audit Supplement, Supplementary Data, and a Letter of Transmittal, Comments and Recommendations.

Post Audit:

Samuel Klein and Company, CPA's will complete a post audit to ensure that any adjusting entries resulting from the audit are properly recorded on the official records of the Borough.

#4 Cost Details Including Hourly Rates of Each of the Individuals Who Will Perform Services
(Continued)

Audit Fees:

Statutory Audit of all Books and Accounts under the Control
of the Borough of Roselle Park, Not Otherwise Separately
Identified:

| | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| Current Fund, Including Municipal Court and Other Revenue Offices, Trust Fund, Including the Animal Control Accounts and the Required Annual Report, General Capital Fund, Library, Public Assistance, Fixed Asset Group of Accounts and the Compliance Audit of Federal and State Grants. | \$ 31,500.00 |
| Sewer Utility | 5,250.00 |
| Review and Preparation of Information Necessary for the Development of the Annual Financial Statement. | 5,000.00 |
| Preparation of the Uniform Construction Code Enforcement Fee Report | 750.00 |
| Preparation of Annual Debt Statement | 650.00 |
| Preparation of Supplemental Debt Statement - Per Statement | 350.00 |
| Review of Deferred Compensation Plan | 1,100.00 |
| Review of LOSAP Report | 750.00 |
| Budget Review Preparation and Services to Include Providing and Maintaining a Comprehensive and Automated Budget Development Tool Consistent with the Annual Formats and Rules and Regulations of New Jersey Department of Community Affairs, Division of Local Government Services, as Consistent with the Union County Financial Information System and Compatible/Convertible to all Current Microsoft Office 2000 Standards Providing a Redundant Verification and Review of the Budget as Adopted and Approved by DCA/DLGS | 5,000.00 |
| Assistance in the Preparation of Official Statement for: | |
| Bond and/or Note Sales | 8,500.00 |
| Each Update | 5,250.00 |

#4 Cost Details Including Hourly Rates of Each of the Individuals Who Will Perform Services
(Continued)

Audit Fees: (Continued)

The proposed fees for all services, excluding bond/note services, are the same as those of the previous year. These fees are for the year January 1, 2019 to December 31, 2019 provided, however, that said Auditor shall continue to serve after December 31, 2019 to complete the aforementioned services for the year ending December 31, 2019.

Additional Services:

The above fee contemplates that all of the internal records will be complete, that general ledgers are posted, that all bank accounts will be reconciled and that all detail schedules, lists and trial balances (budget, tax and sewer/water balances, assessments, capital improvements, etc.) will be in proof. If significant additional time is necessary to complete the internal records or we are called upon to perform additional services beyond the scope of the audit, we will discuss the matter with Borough Officials and obtain authorization to proceed. Fees for such services will be based on a fixed fee, a predetermined amount not to exceed our billable hourly rates for various classes of personnel that may be assigned as follows:

| | |
|-------------------------|-----------|
| Partner | \$ 165.00 |
| Manager | 135.00 |
| Senior Staff Accountant | 100.00 |
| Staff Assistants | 65.00 |

We again wish to assure you that in our capacity as the auditor we are at all times available to the Mayor, Governing Body or their designated officials to respond to any questions or confer as to the resolution of problems. We also assure you that the Borough will be served by an experienced, competent and courteous staff.

CERTIFICATION OF PROPOSAL
(Sign Below)

Firm: Samuel Klein and Company, CPA's

Date: November 27, 2018

Authorized Representative (Print): Andrew R. Pascale

Signature: Andrew R. Pascale

Title: Partner

Telephone No. (973) 624-6100

Fax No.: (973) 624-6101

BOROUGH OF ROSELLE PARK

STATEMENT OF OWNERSHIP DISCLOSURE

N.J.S.A. 52:25-24.2 (P.L. 1977, c.33, as amended by P.L. 2016, c.43)

THIS STATEMENT SHALL BE COMPLETED, CERTIFIED TO, AND INCLUDED WITH ALL BID AND PROPOSAL SUBMISSIONS. FAILURE TO SUBMIT THE REQUIRED INFORMATION IS CAUSE FOR AUTOMATIC REJECTION OF THE BID OR PROPOSAL.

Name of Organization: Samuel Klein and Company, CPA's

Organization Address: 550 Broad Street, Newark, New Jersey 07102

Part I

Check the box that represents the type of business organization:

- ☐ Sole Proprietorship (skip Parts II and III, execute certification in Part IV)
- ☐ Non-Profit Corporation (skip Parts II and III, execute certification in Part IV)
- ☐ For-Profit Corporation (any type)
- ☐ Limited Liability Company (LLC)
- ☒ Partnership
- ☐ Limited Partnership
- ☐ Limited Liability Partnership (LLP)
- ☐ Other (be specific): _____

Part II

See Attached List



The list ~~below~~ ^{attached} contains the names and addresses of all ~~stockholders in the corporation who own 10 percent or more of its stock, of any class, or of all individual partners in the partnership who own a 10 percent or greater interest therein, or of all members in the limited liability company who own a 10 percent or greater interest therein, as the case may be.~~ (COMPLETE THE LIST ^{partnership.} ON THE NEXT PAGE IN THIS SECTION)

OR



No one stockholder in the corporation owns 10 percent or more of its stock, of any class, or no individual partner in the partnership owns a 10 percent or greater interest therein, or no member in the limited liability company owns a 10 percent or greater interest therein, as the case may be. (SKIP TO PART IV)

STATEMENT OF OWNERSHIP DISCLOSURE
(Continued)

(Please attach additional sheets if more space is needed):

| Name of Individual or Business Entity | Home Address (for Individuals) or Business Address |
|---------------------------------------|----------------------------------------------------|
| | -1 |
| | |
| See Attached List | |
| | |
| | |

Part III

DISCLOSURE OF 10% OR GREATER OWNERSHIP IN THE STOCKHOLDERS, PARTNERS OR LLC MEMBERS LISTED IN PART II

If a bidder has a direct or indirect parent entity which is publicly traded, and any person holds a 10 percent or greater beneficial interest in the publicly traded parent entity as of the last annual federal Security and Exchange Commission (SEC) or foreign equivalent filing, ownership disclosure can be met by providing links to the website(s) containing the last annual filing(s) with the federal Securities and Exchange Commission (or foreign equivalent) that contain the name and address of each person holding a 10% or greater beneficial interest in the publicly traded parent entity, along with the relevant page numbers of the filing(s) that contain the information on each such person. **Attach additional sheets if more space is needed.**

| Website (URL) containing the last annual SEC (or foreign equivalent) filing | Page #'s |
|-----------------------------------------------------------------------------|----------|
| | |
| | |
| | |

Please list the names and addresses of each stockholder, partner or member owning a 10 percent or greater interest in any corresponding corporation, partnership and/or limited liability company (LLC) listed in Part II other than for any publicly traded parent entities referenced above. The disclosure shall be continued until names and addresses of every noncorporate stockholder, and individual partner, and member exceeding the 10 percent ownership criteria established pursuant to N.J.S.A. 52:25-24.2 has been listed. **Attach additional sheets if more space is needed.**

| Stockholder/Partner/Member and Corresponding Entity Listed in Part II | Home Address (for Individuals) or Business Address |
|-----------------------------------------------------------------------|----------------------------------------------------|
| | |
| | |
| | |

STATEMENT OF OWNERSHIP DISCLOSURE
(Continued)

Part IV
Certification

I, being duly sworn upon my oath, hereby represent that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I acknowledge: that I am authorized to execute this certification on behalf of the bidder/proposer; that the Borough of Roselle Park is relying on the information contained herein and that I am under a continuing obligation from the date of this certification through the completion of any contracts with the Borough of Roselle Park to notify the Borough of Roselle Park in writing of any changes to the information contained herein; that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification, and if I do so, I am subject to criminal prosecution under the law and that it will constitute a material breach of my agreement(s) with the, permitting the Borough of Roselle Park to declare any contract(s) resulting from this certification void and unenforceable.

| | | | |
|--------------------|--------------------------|--------|-------------------|
| Full Name (Print): | Andrew R. Pascale | Title: | Partner |
| Signature: | <i>Andrew R. Pascale</i> | Date: | November 27, 2018 |

SAMUEL KLEIN AND COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

550 BROAD STREET, 11TH FLOOR
NEWARK, NJ 07102-9969
PHONE (973) 624-6100
FAX (973) 624-6101

36 WEST MAIN STREET, SUITE 303
FREEHOLD, NJ 07728-2291
PHONE (732) 780-2600
FAX (732) 780-1030

PARTNERSHIP DISCLOSURE STATEMENT PURSUANT TO P.L. 1977, C. 33

November 27, 2018

In accordance with P.L. 1977, C. 33, Samuel Klein and Company, CPA's, a Partnership, submits the following list of the names and addresses of the Partners in the partnership who have a ten percent (10%) or greater interest in the partnership:

| | |
|--------------------|------------------------------------------------------|
| Joseph J. Faccone | 1 Unami Lane, Scotch Plains, New Jersey 07076 |
| Marvin Gottlieb | 15 Shafto Street, Clifton, New Jersey 07012 |
| Marvin Lustbader | 131 Marion Drive, West Orange, New Jersey 07052 |
| Michael McGuire | 412 Park Place, Roselle Park, New Jersey 07204 |
| Andrew R. Pascale | 54A Intervale Road, Boonton, New Jersey 07005 |
| Walter P. Ryglicki | 23 Sandhurst Road, Lakewood, New Jersey 08701 |
| Gerard Stankiewicz | 254 Stonehurst Boulevard, Freehold, New Jersey 07728 |
| Andrew Zabiega | 1101 Coolidge Avenue, Whiting, New Jersey 08759 |

Subscribed and sworn to
before me this 27th day
of November, 2018

Ethel Avnet

A Notary Public of New Jersey
Commission Expires: November 29, 2021

Signed: Authorized Representative

Andrew R. Pascale

Andrew R. Pascale, Partner

BOROUGH OF ROSELLE PARK

NON-COLLUSION AFFIDAVIT

State of New Jersey
County of Essex

ss:

I, Andrew R. Pascale of the City of Newark in
the County of Essex and State of New Jersey full age, being duly
sworn according to law on my oath depose and say that:

I am a Partner of the firm of Samuel Klein and Company, CPA's
(Title or Position) (Name of Firm)

the bidder making this Proposal for the above named project, and that I executed the said proposal with full authority so to do; that said bidder has not, directly or indirectly entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free, competitive bidding in connection with the above named project; and that all statements contained in said proposal and in this affidavit are true and correct, and made with full knowledge that the Borough of Roselle Park relies upon the truth of the statements contained in said proposal and in the statements contained in this affidavit in awarding the contract for the said project.

I further warrant that no person or selling agency has been employed or retained to solicit or secure such contract upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, except bona fide employees or bona fide employees or bona fide established commercial or selling agencies maintained by Samuel Klein and Company, CPA's (name of contractor).

Subscribed and sworn to

before me this 27th day

of November, 2018.

X. Andrew R. Pascale
Signature

Andrew R. Pascale
(Type or print name of affiant under signature)

Ethel Abnet
Notary public of New Jersey

My Commission expires November 29, 2021

BOROUGH OF ROSELLE PARK

AFFIRMATIVE ACTION COMPLIANCE NOTICE

N.J.S.A. 10:5-31 and N.J.A.C. 17:27

**GOODS, PROFESSIONAL SERVICE
AND GENERAL SERVICE CONTRACTS**

This form is a summary of the successful bidder's requirement to comply with the requirements of N.J.S.A. 10:5-31 and N.J.A.C. 17:27-1 et seq.

The successful bidder shall submit to the public agency, after notification of award but prior to execution of this contract, one of the following three documents as forms of evidence:

- a) A photocopy of a valid letter that the contractor is operating under an existing Federally approved or sanctioned affirmative action program (good for one year from the date of the letter);

OR

- b) A photocopy of a Certificate of Employee Information Report approval, issued in accordance with N.J.A.C. 17:27-4;

OR

- c) A photocopy of an Employee Information Report (Form AA302) provided by the Division and distributed to the public agency to be completed by the contractor in accordance with N.J.A.C. 17:27-4.

The successful vendor may obtain the Affirmative Action Employee Information Report (AA302) from the contracting unit during normal business hours.

The successful vendor(s) must submit the copies of the AA302 Report to the Division of Contract Compliance and Equal Employment Opportunity in Public Contracts (Division). The Public Agency copy is submitted to the public agency, and the vendor copy is retained by the vendor.

The undersigned vendor certifies that he/she is aware of the commitment to comply with the requirements of N.J.S.A. 10:5-31 and N.J.A.C. 17:27.1 et seq. and agrees to furnish the required forms of evidence.

The undersigned vendor further understands that his/her bid shall be rejected as non-responsive if said contractor fails to comply with the requirements of N.J.S.A. 10:5-31 and N.J.A.C. 17:27-1 et seq.

COMPANY: Samuel Klein and Company, CPA's

SIGNATURE: Andrew R. Pascale

PRINT NAME: Andrew R. Pascale

TITLE: Partner

DATE: November 27, 2018

State of New Jersey

CHRIS CHRISTIE
Governor

DEPARTMENT OF THE TREASURY
DIVISION OF PUBLIC CONTRACTS
EQUAL EMPLOYMENT OPPORTUNITY COMPLIANCE
P.O. BOX 209
TRENTON, NJ 08625-0209

KIM GUADAGNO
Lt. Governor

ANDREW P. SIDAMON-ERISTOFF
State Treasurer

ISSUANCE OF CERTIFICATE OF EMPLOYEE INFORMATION REPORT

Enclosed is your Certificate of Employee information Report (hereinafter referred to as the "Certificate" and issued based on the Employee Information Report (AA-302) form completed by a representative of your company or firm. Immediately upon receipt, this certificate should be forwarded to the person in your company or firm responsible for ensuring equal employment opportunity and/or overseeing the company or firm's contracts with public agencies. Typically, this person may be your company or firm's Human Resources Manager, Equal Employment Opportunity Officer or Contract Administrator. If you do not know to whom the certificate should be forward, kindly forward it to the head of your company or firm. Copies of the certificate should also be distributed to all facilities of your company or firm who engage in bidding on public contracts in New Jersey and who use the same federal identification number and company name. The certificate should be retained in your records until the date it expires. This is very important since a request for a duplicate/replacement certificate will result in a \$75.00 fee.

On future successful bids on public contracts, your company or firm must present a photocopy of the certificate to the public agency awarding the contract after notification of the award but prior to execution of a goods and services or professional services contract. Failure to present the certificate within the time limits prescribed may result in the awarded contract being rescinded in accordance with N.J.A.C. 17:27-4.3b.

Please be advised that this certificate has been approved only for the time periods stated on the certificate. As early as ninety (90) days prior to its expiration, the Division will forward a renewal notification. Upon the Division's receipt of a properly completed renewal application and \$150.00 application fee, it will issue a renewal certificate. In addition, representatives from the Division may conduct periodic visits and/or request additional information to monitor and evaluate the continued equal employment opportunity compliance of your company or firm. Moreover, the Division may provide your company or firm with technical assistance, as required. Please be sure to notify the Division immediately if your company's federal identification number, name or address changes.

Certification:

241

CERTIFICATE OF EMPLOYEE INFORMATION REPORT

RENEWAL

This is to certify that the contractor listed below has submitted an Employee Information Report pursuant to N.J.A.C. 17:27-1.1 et. seq. and the State Treasurer has approved said report. This approval will remain in effect for the period of

15-JUN-2013 to 15-JUN-2020

SAMUEL KLEIN & COMPANY
550 BROAD STREET, 11TH FLOOR
NEWARK
NJ 07102 4517



Andrew P. Sidamon-Eristoff

State Treasurer

BOROUGH OF ROSELLE PARK

EXHIBIT A

MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE

N.J.S.A. 10:5-31 et seq. (P.L. 1975, C. 127)

N.J.A.C. 17:27

GOODS, PROFESSIONAL SERVICE AND GENERAL SERVICE CONTRACTS

During the performance of this contract, the contractor agrees as follows:

The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Except with respect to affectional or sexual orientation and gender identity or expression, the contractor will ensure that equal employment opportunity is afforded to such applicants in recruitment and employment, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Such equal employment opportunity shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this nondiscrimination clause.

The contractor or subcontractor, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex.

The contractor or subcontractor will send to each labor union, with which it has a collective bargaining agreement, a notice, to be provided by the agency contracting officer, advising the labor union of the contractor's commitments under this chapter and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The contractor or subcontractor, where applicable, agrees to comply with any regulations promulgated by the Treasurer pursuant to N.J.S.A. 10:5-31 et seq., as amended and supplemented from time to time and the Americans with Disabilities Act.

The contractor or subcontractor agrees to make good faith efforts to meet targeted Borough employment goals established in accordance with N.J.A.C. 17:27-5.2.

The contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, and labor unions, that it does not discriminate on the basis of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

The contractor or subcontractor agrees to revise any of its testing procedures, if necessary, to assure that all personnel testing conforms with the principles of job-related testing, as established by the statutes and court decisions of the State of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

In conforming with the targeted employment goals, the contractor or subcontractor agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken

EXHIBIT A
MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE

N.J.S.A. 10:5-31 et seq. (P.L. 1975, C. 127)

N.J.A.C. 17:27

GOODS, PROFESSIONAL SERVICE AND GENERAL SERVICE CONTRACTS
(Continued)

without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.

The contractor shall submit to the public agency, after notification of award but prior to execution of a goods and services contract, one of the following three documents:

Letter of Federal Affirmative Action Plan Approval

Certificate of Employee Information Report

Employee Information Report Form AA302 (electronically provided by the Division and distributed to the public agency through the Division's website at www.state.nj.us/treasury/contract_compliance).

The contractor and its subcontractors shall furnish such reports or other documents to the Division of Purchase & Property, CCAU, EEO Monitoring Program as may be requested by the office from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Division of Purchase & Property, CCAU, EEO Monitoring Program for conducting a compliance investigation pursuant to **Subchapter 10 of the Administrative Code at N.J.A.C. 17:27.**

BOROUGH OF ROSELLE PARK

AMERICANS WITH DISABILITIES ACT OF 1990

Equal Opportunity for Individuals with Disability

The Contractor and the Owner, do hereby agree that the provisions of Title 11 of the Americans with Disabilities Act of 1990 (the "Act") (42 U.S.C. 5121 01 et seq.), which prohibits discrimination on the basis of disability by public entities in all services, programs, and activities provided or made available by public entities, and the rules and regulations promulgated pursuant there unto, are made a part of this contract. In providing any aid, benefit, or service on behalf of the owner pursuant to this contract, the contractor agrees that the performance shall be in strict compliance with the Act. In the event that the contractor, its agents, servants, employees, or subcontractors violate or are alleged to have violated the Act during the performance of this contract, the contractor shall defend the owner in any action or administrative proceeding commenced pursuant to this Act. The contractor shall indemnify, protect, and save harmless the owner, its agents, servants, and employees from and against any and all suits, claims, losses, demands, or damages, of whatever kind or nature arising out of or claimed to arise out of the alleged violation. The contractor shall, at its own expense, appear, defend, and pay any and all charges for legal services and any and all costs and other expenses arising from such action or administrative proceeding or incurred in connection therewith. In any and all complaints brought pursuant to the owner's grievance procedure, the contractor agrees to abide by any decision of the owner which is rendered pursuant to said grievance procedure. If any action or administrative proceeding results in an award of damages against the owner, or if the owner incurs any expense to cure a violation of the ADA which has been brought pursuant to its grievance procedure, the contractor shall satisfy and discharge the same at its own expense.

The owner shall, as soon as practicable after a claim has been made against it, give written notice thereof to the contractor along with full and complete particulars of the claim. If any action or administrative proceeding is brought against the owner or any of its agents, servants, and employees, the owner shall expeditiously forward or have forwarded to the contractor every demand, complaint, notice, summons, pleading, or other process received by the owner or its representatives.

It is expressly agreed and understood that any approval by the owner of the services provided by the contractor pursuant to this contract will not relieve the contractor of the obligation to comply with the Act and to defend, indemnify, protect, and save harmless the owner pursuant to this paragraph.

It is further agreed and understood that the owner assumes no obligation to indemnify or save harmless the contractor, its agents, servants, employees and subcontractors for any claim which may arise out of their performance of this Agreement. Furthermore, the contractor expressly understands and agrees that the provisions of this indemnification clause shall in no way limit the contractor's obligations assumed in this Agreement, nor shall they be construed to relieve the contractor from any liability, nor preclude the owner from taking any other actions available to it under any other provisions of the Agreement or otherwise at law.

The undersigned vendor consents to the full understanding of the forgoing Americans with Disabilities Act Language of 1990:

Bidder/Vendor: Samuel Klein and Company, CPA's

Signature: Andrew R. Pascale

Full Name (Print): Andrew R. Pascale

Title: Partner

Date November 27, 2018

BOROUGH OF ROSELLE PARK

DISCLOSURE OF INVESTMENT ACTIVITIES IN IRAN

PART 1: CERTIFICATION

BIDDERS MUST COMPLETE PART 1 BY CHECKING EITHER BOX.

Pursuant to Public Law 2012, c. 25, any person or entity that submits a bid or proposal or otherwise proposes to enter into or renew a contract must complete the certification below to attest, under penalty of perjury, that neither the person or entity, nor any of its parents, subsidiaries, or affiliates, is identified on the Department of Treasury's Chapter 25 list as a person or entity engaging in investment activities in Iran. The Chapter 25 list is found on the Division's website at <http://www.state.nj.us/treasury/purchase/pdf/Chapter25List.pdf>. Bidders must review this list prior to completing the below certification. Failure to complete the certification will render a bidder's proposal non-responsive.

PLEASE CHECK EITHER BOX:

☒ I certify, pursuant to Public Law 2012, c. 25, that neither the person/entity listed above nor any of the entity's parents, subsidiaries, or affiliates is listed on the N.J. Department of the Treasury's list of entities determined to be engaged in prohibited activities in Iran pursuant to P.L. 2012, c. 25 ("Chapter 25 List"). I further certify that I am the person listed above, or I am an officer or representative of the entity listed above and am authorized to make this certification on its behalf. I will skip Part 2 and sign and complete the Certification below.

OR

☐ I am unable to certify as above because I or the bidding entity and/or one or more of its parents, subsidiaries, or affiliates is listed on the Department's Chapter 25 list. I will provide a detailed, accurate and precise description of the activities in Part 2 below and sign and complete the Certification below. Failure to provide such will result in the proposal being rendered as non-responsive and appropriate penalties, fines and/or sanctions will be assessed as provided by law.

PART 2

PROVIDE FURTHER INFORMATION RELATED TO INVESTMENT ACTIVITIES IN IRAN

You must provide a detailed, accurate and precise description of the activities of the bidding person/entity, or one of its parents, subsidiaries or affiliates, engaging in the investment activities in Iran outlined above by completing the form below. (PROVIDE INFORMATION RELATIVE TO THE ABOVE QUESTIONS. PLEASE PROVIDE THOROUGH ANSWERS TO EACH QUESTION. IF YOU NEED TO MAKE ADDITIONAL ENTRIES, USE ADDITIONAL PAGES).

Name: _____

Relationship to Bidder/Vendor: _____

Description of Activities: _____

Duration of Engagement: _____ Anticipated Cessation Date: _____

Bidder/Vendor: _____

Contact Name: _____ Contact Phone Number: _____

DISCLOSURE OF INVESTMENT ACTIVITIES IN IRAN
(Continued)

CERTIFICATION

I, being duly sworn upon my oath, hereby represent and state that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I attest that I am authorized to execute this certification on behalf of the below-referenced person or entity. I acknowledge that the Borough of Roselle Park is relying on the information contained herein and thereby acknowledge that I am under a continuing obligation from the date of this certification through the completion of contracts with the Borough of Roselle Park to notify the Borough of Roselle Park in writing of any changes to the answers or information contained herein. I acknowledge that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification, and if I do so, I recognize that I am subject to criminal prosecution under the law and that it will also constitute a material breach of my agreements(s) with the Borough of Roselle Park and that the Borough of Roselle Park at its option may declare any contract(s) resulting from this certification void and unenforceable.

Full Name (Print): Andrew R. Pascale

Signature: Andrew R. Pascale

Title: Partner

Date November 27, 2018

Bidder/Vendor: Samuel Klein and Company, CPA's

BOROUGH OF ROSELLE PARK

INSURANCE REQUIREMENTS AND ACKNOWLEDGEMENT FORM

Certificate(s) of Insurance shall be filed with the Borough Clerk's Office upon award of contract by the governing body

The minimum amount of insurance to be carried by the Professional Service Entity shall be as follows:

PROFESSIONAL LIABILITY INSURANCE

Limits shall be a minimum of \$1,000,000.00 for each claim and \$1,000,000.00 aggregate each policy period.

Acknowledgement of Insurance Requirement:

SIGNATURE: Andrew R. Pascale DATE: November 27, 2018

Andrew R. Pascale, Partner
(Printed Name & Title)



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

10/17/2018

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

| | | | | |
|--------------------------------------------------------------------------------------|--|---------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------|
| PRODUCER Conover Beyer Associates 2600 Highway 35 Manasquan NJ 08736 | | CONTACT NAME: Lynda Hawk PHONE (A/C, No, Ext): (732) 223-9700 E-MAIL: lyhawk@conoverbeyer.com ADDRESS: lyhawk@conoverbeyer.com | | FAX (A/C, No): (732) 223-6044 |
| INSURED Samuel Klein & Co 550 Broad Street Newark NJ 07102 | | INSURER(S) AFFORDING COVERAGE | | NAIC # |
| | | INSURER A: Hartford Ins. Co. of Midwest | | 37478 |
| | | INSURER B: Hartford Underwriters Ins. Co. | | 30104 |
| | | INSURER C: Hiscox Insurance Company Inc | | 10200 |
| | | INSURER D: | | |
| | | INSURER E: | | |
| | | INSURER F: | | |

COVERAGES

CERTIFICATE NUMBER: 2018 Master COI

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|----------|---------------|-------------------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER: | | | 13SBAPV3727 | 6/1/2018 | 6/1/2019 | EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 |
| A | <input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS | | | 13SBAPV3727 | 6/1/2018 | 6/1/2019 | COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ |
| A | <input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000 | | | 13SBAPV3727 | 6/1/2018 | 6/1/2019 | EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000 |
| B | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below | Y/N <input checked="" type="checkbox"/> Y | N/A | 13WECAN4568 | 6/1/2018 | 6/1/2019 | <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000 |
| C | Professional Liability | | | MPL1805369.18 | 9/5/2018 | 9/5/2019 | Each Claim Limit \$2,000,000 Annual Aggregate \$2,000,000 |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

****FOR SAMPLE PURPOSE ONLY****

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Warren Beyer/LYNDAH

© 1988-2014 ACORD CORPORATION. All rights reserved.

BOROUGH OF ROSELLE PARK

CERTIFICATION REGARDING POLITICAL CONTRIBUTIONS

STATE OF NEW JERSEY

: SS.

COUNTY OF ESSEX

I, Andrew R. Pascale, _____ of the firm of
Samuel Klein and
Company, CPA's in the County of Essex and the State of New Jersey, of _____
_____ full age, being duly sworn

according to law on my oath depose and say that:

I am the Partner of the firm of
Samuel Klein and Company, CPA's, the Professional Service Entity making the
submissions for the above named Service, and that I executed the said submission with full authority to do
so; that said Professional Service Entity acknowledges that it is aware that the Borough of Roselle Park
pursuant to Section 2-4 of the Borough Code prohibits the awarding of any public contract to any
Professional Service Entity that has contributed in excess of two hundred (\$200.00) dollars to a campaign
committee of any Borough of Roselle Park candidate or holder of the public office having ultimate
responsibility for the award of the contract, or to any Borough of Roselle Park or Union County Party
Committee, or to any political action committee (PAC) that is organized for the primary purpose of
promoting or supporting Borough of Roselle Park municipal candidates or municipal officeholders, within
one (1) calendar year immediately preceding the date of the contract or agreement.

I further warrant that pursuant to Roselle Park Borough Section 2-4, a "professional service provider"
seeking a public contract means: an individual, including the individual's spouse, if any, and any child
living at home; person; firm; corporation; professional corporation; partnership; organization; or
association. The definition of a service provider includes all principals who own one (1%) percent or more
of the equity in the corporation or business trust, partners, and officers in the aggregate employed by the
provider as well as any subsidiaries directly controlled by the service provider.

I further warrant that I have reviewed Borough Code Section 2-4.

I hereby certify that the foregoing statements made by me are true. I am aware that if any of the foregoing
statements made by me are willfully false, I am subject to punishment for contempt of Court.

Subscribed and sworn to before me
this 27th day of November, 2018

Eather Avnet
(Signature of Notary)

(Affix Seal)

Andrew R. Pascale
(Signature of Professional)
Name: Andrew R. Pascale
Title: Partner

STATE OF NEW JERSEY
BUSINESS REGISTRATION CERTIFICATE

08/10/04

Taxpayer Identification# 221-481-139/000

Dear Business Representative:

Congratulations! You are now registered with the New Jersey Division of Revenue.

Use the Taxpayer Identification Number listed above on all correspondence with the Divisions of Revenue and Taxation, as well as with the Department of Labor (if the business is subject to unemployment withholdings). Your tax returns and payments will be filed under this number, and you will be able to access information about your account by referencing it.

Additionally, please note that State law requires all contractors and subcontractors with Public agencies to provide proof of their registration with the Division of Revenue. The law also amended Section 92 of the Casino Control Act, which deals with the casino service industry.

We have attached a Proof of Registration Certificate for your use. To comply with the law, if you are currently under contract or entering into a contract with a State agency, you must provide a copy of the certificate to the contracting agency.

If you have any questions or require more information, feel free to call our Registration Hotline at (609) 292-1730.

Wish you continued success in your business endeavors.

Sincerely,

John E. Tully
John E. Tully, CPA
Acting Director

STATE OF NEW JERSEY
BUSINESS REGISTRATION CERTIFICATE

DEPARTMENT OF TREASURY
DIVISION OF REVENUE
PO BOX 282
TRENTON, NJ 08646-0282

TAXPAYER NAME

SAMUEL KLEIN & COMPANY

TRADE NAME

TAXPAYER IDENTIFICATION#

221-481-139/000

SEQUENCE NUMBER

0062540

ADDRESS

550 BROAD ST. 11TH FL.
NEWARK NJ 07102

ISSUANCE DATE

08/10/04

EFFECTIVE DATE

01/01/21

Acting Director

FORM-BRC(08-01)

This Certificate is NOT assignable or transferable. It must be conspicuously displayed at above address.

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

BOROUGH OF ROSELLE PARK

Print or type
See Specific Instructions on page 2.

| | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| 1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Samuel Klein and Company, CPA's | | |
| 2 Business name/disregarded entity name, if different from above | | |
| 3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ | 4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small> | |
| 5 Address (number, street, and apt. or suite no.) 550 Broad Street | Requester's name and address (optional) | |
| 6 City, state, and ZIP code Newark, New Jersey 07102 | | |
| 7 List account number(s) here (optional) | | |

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

| |
|--------------------------------|
| Social security number |
| |
| or |
| Employer identification number |
| 22-1481139 |

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

| | | |
|-----------|-----------------------------------------------------|---------------------------------|
| Sign Here | Signature of U.S. person ▶ Andrew R. Pascale | Date ▶ November 27, 2018 |
|-----------|-----------------------------------------------------|---------------------------------|

QUALITY CONTROL REVIEW LETTER

System Review Report

December 10, 2014

To the Partners of Samuel Klein and Company
and the Peer Review Committee of the New Jersey Society of CPAs.

We have reviewed the system of quality control for the accounting and auditing practice of Samuel Klein and Company (the firm) in effect for the year ended May 31, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Samuel Klein and Company in effect for the year ended May 31, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Samuel Klein and Company has received a peer review rating of *pass*.

Davie Kaplan, CPA, P.C.

Davie Kaplan, CPA, P.C.

AFFIRMATIONS

Affirmations

We affirm that we are properly licensed for public practice as Certified Public Accountants/Licensed Public Accountants, Licensed Registered Municipal Accountants and as Licensed Public School Accountants.

We affirm that we meet the independence requirements of the *Government Auditing Standards* published by the U.S. General Accounting Office.

We affirm that we do not have a record of substandard audit work with the State of New Jersey.

We affirm that we meet any other specific qualification requirements imposed by Federal or State Law.

We affirm that we participate in peer review and received an unqualified opinion on the review conducted in 2014.

We affirm that the Partners, Managers and all staff members have completed continuing professional education requirements in governmental accounting within the last three (3) years.

We affirm that our firm is not currently in violation of any regulatory rules and regulations that may have an impact on our operations.

We affirm that we comply with the requirements of P.L. 1975 C. 127 - Affirmative Action. Enclosed is a copy of our State Certificate of Employee Information.

We affirm that our firm is registered with the New Jersey Division of Revenue. Enclosed is a copy of our Business Registration Certificate.

We affirm that our firm has been under the current management for twenty-five (25) years.

We affirm that we are not now or have not been in the past involved in any bankruptcy or reorganization proceedings.

We affirm that we have no immediate relatives of the Partners of Samuel Klein and Company who are Borough employees or elected officials, as defined by *Government Auditing Standards* and the AICPA Code of Ethics.

RESUMES

JOSEPH J. FACCONI, PA, RMA, PSA, CMFO
1 Unami Lane
Scotch Plains, New Jersey 07076

Email Address: jfaccone@sklein-cpa.com

Position: Senior Partner - Governmental Practice
Samuel Klein and Company
Certified Public Accountants

Education: Bachelor of Business Administration
Upsala College
East Orange, New Jersey

Professional Experience: Employee of Samuel Klein and Company since 1961 and Managing Principal of the firm from 1990. He has had extensive experience in municipal, school and governmental accounting, auditing, finance and State and Federal grants. In addition to audit services, Mr. Faccone is involved with local governments in connection with budget assistance, bond and note official statements and conferences with rating organizations such as Moody's and Standard and Poor's and bond counsel and representation with regard to hearings before the New Jersey Local Finance Board.

Professional Licenses: Public Accountant - New Jersey
Registered Municipal Accountant - New Jersey
Public School Accountant - New Jersey
Certified Municipal Finance Officer of New Jersey (CMFO)

Professional Organizations: Registered Municipal Accountants Association of New Jersey and former President.

Community Organizations: Member of Board of Trustees of Gran Centurians

Committee of RMA Association: Member of Executive Committee which meets with the New Jersey State Director of the Division of Local Government Services and Assistant Commissioner of Education, Business Division, on matters of budgeting, accounting and finance.

MARVIN GOTTLIEB, CPA, PSA
15 Shafto Street
Clifton, New Jersey 07012

Email Address: mgottlieb@sklein-cpa.com

Position: Partner, Commercial Practice
Samuel Klein and Company
Certified Public Accountants

Education: Bachelor of Arts
Rutgers University
Newark, New Jersey

Master of Business Administration
Rutgers Graduate School of Business
Newark, New Jersey

Professional Experience: Five years of diversified audit experience with a "Big 8" international accounting firm, followed by ten years of practice as first a sole practitioner and then a partner in the firm of Gottlieb and Ehrlich, Certified Public Accountants. Over twenty-five years in his current position as Partner of Samuel Klein and Company. Extensive in-charge responsibility in the following industries and specialized practice areas:

- . Advertising and Marketing
- . Architecture and Engineering
- . Condominium Associations
- . Construction Contracting
- . Distribution (Multi-National)
- . Education
- . Legal Profession
- . Manufacturing (Multi-Plant)
- . Medical and Dental
- . Tax Accounting
- . Not-for-Profit Organizations
- . Retail Sales
- . Transportation
- . Federal and State Grant-in-Aid Audits
- . Forensic Accounting

Professional Licenses: Certified Public Accountant - New Jersey
Certified Public Accountant - New York

Professional Organizations: American Institute of Certified Public Accountants
New Jersey Society of Certified Public Accountants
New York Society of Certified Public Accountants

MARVIN LUSTBADER, CPA, RMA, PSA
131 Marion Drive
West Orange, New Jersey 07052

Email Address: mlustbader@sklein-cpa.com

Position: Partner, Governmental Practice
Samuel Klein and Company
Certified Public Accountants

Education: Bachelor of Science
Fairleigh Dickenson University
Rutherford, New Jersey

Professional Experience: Prior to joining Samuel Klein and Company, Mr. Lustbader was a staff member in the firm of A.M. Hart and Company, Certified Public Accountants. Since that time, his experience has been a concentration of municipal, school and governmental accounting, auditing and management.

Professional Licenses: Certified Public Accountant - New Jersey
Registered Municipal Accountant - New Jersey
Public School Accountant - New Jersey

Professional Organizations: American Institute of Certified Public Accountants
New Jersey Society of Certified Public Accountants
Registered Municipal Accountants Association of New Jersey

MICHAEL McGUIRE
412 Park Place
Roselle Park, New Jersey 07204

Email Address: m.mcguire@sklein-cpa.com

Position: Partner - Governmental Practice
Samuel Klein and Company
Certified Public Accountants

Education: Bachelors of Science
Seton Hall University
South Orange, New Jersey

**Professional
Experience:**

A member of the firm since 1987, concentrating in governmental accounting, has extensive experience supervising and performing audits of large urban Municipalities, School Districts, Authorities and Federal and State Grants, as required by the Uniform Guidance and NJ OMB 15-08.

Annually plan and perform audits, allocate and train staff according to the needs of the particular engagement, interact with client personnel and management, including those charged with governance during the audit. Prepare audit reports for submission to various governmental regulatory agencies and meet with client management at conclusion of the audit to discuss findings and corrective actions if applicable.

In conjunction with the Audit Managers, researched and prepared internal audit programs which the firm utilizes in performing statutory audits, and ensures programs are in compliance with all applicable State and Federal Regulations.

**Computer
Skills:** Windows and various accounting software programs

**Community
Organizations:** Member of the Board of Trustees of Friends of RPHS

ANDREW R. PASCALE, CPA, RMA, PSA
54A Intervale Road
Boonton, New Jersey 07005

Email Address: apascale@sklein-cpa.com

Position: Partner - Governmental Practice
Samuel Klein and Company
Certified Public Accountants

Education: Bachelor of Arts in Accounting
William Paterson College
Wayne, New Jersey

Professional Experience: A member of the firm since 1987, concentrating in governmental accounting, has extensive experience supervising and performing audits of Municipalities, School Districts, Authorities and Federal and State Grants, as required by the Uniform Guidance and NJ OMB 15-08.

Professional Licenses: Certified Public Accountant - New Jersey
Registered Municipal Accountant - New Jersey
Public School Accountant - New Jersey

Professional Organizations: American Institute of Certified Public Accountants
New Jersey Society of Certified Public Accountants
Trustee and member - Registered Municipal Accountants Association of New Jersey

Community Organizations: Treasurer of the Board of Trustees of the First United Methodist Church

WALTER P. RYGLICKI, CPA, RMA, PSA
23 Sandhurst Road
Lakewood, New Jersey 08701

Email Address: wryglicki@sklein-cpa.com

Position: Partner, Governmental Practice
Samuel Klein and Company
Certified Public Accountants

Education: Bachelor of Arts, Political Science
The College of Holy Cross
Worcester, Massachusetts
Additional Studies:
St. Peter's College
Jersey City, New Jersey

Professional Experience: Over thirty years of experience in municipal, school and governmental accounting, auditing and finance. In addition to audit services, Mr. Ryglicki is involved with local governments and school districts in connection with budget assistance. Also, he has given lectures on various municipal and school topics.

Professional Licenses: Certified Public Accountant - New Jersey
Registered Municipal Accountant - New Jersey
Public School Accountant - New Jersey

Professional Organizations: American Institute of Certified Public Accountants
New Jersey Society of Certified Public Accountants
Registered Municipal Accountants Association of New Jersey

Other Organizations: Former Member and Chairman of the Township of Hazlet
Rent Control Board

GERARD STANKIEWICZ, CPA, RMA, PSA
254 Stonehurst Boulevard
Freehold, New Jersey 07728

Email Address: gstank@sklein-cpa.com

Position: Partner, Governmental Practice
Samuel Klein and Company
Certified Public Accountants

Education: Bachelor of Science
Monmouth University
West Long Branch, NJ 07740

Professional Experience: Mr. Stankiewicz began his professional career over thirty-five years ago. Prior to becoming a partner with his previous firm, he was a Supervisor of Accounting and Auditing with the international accounting firm, where he became further involved in the auditing of large government funded programs and not-for-profit entities. Mr. Stankiewicz joined the firm Samuel Klein and Company in January of 1998 as a result of a merger.

Mr. Stankiewicz has extensive experience auditing municipalities, utilities authorities, boards of education, libraries and fire districts. In addition, he also serves many clients as financial advisor in the areas of budget consulting, capital project planning, capital budgeting, tax rate matters, utility rate studies and matters related to debt service, including projection of debt maturities, preparation of official statements, purchasing and accounting procedures, meetings with the Local Finance Board and rating agencies and any other matters related to the overall financial management system of a client.

Professional Licenses: Certified Public Accountant - New Jersey
Registered Municipal Accountant - New Jersey
Public School Accountant - New Jersey

Professional Organizations: American Institute of Certified Public Accountants
New Jersey State Society of Certified Public Accountants
Registered Municipal Accountants Association of New Jersey

Other Organizations: Former member of the Township of Freehold Zoning Board, 1993-1997

ANDREW W. ZABIEGA
1101 Coolidge Avenue
Whiting, New Jersey 08759

Email Address: azabiega@sklein-cpa.com

Position: Partner - Governmental Practice
Samuel Klein and Company
Certified Public Accountants

Education: Bachelor of Science
Jersey City State College
Jersey City, New Jersey

Professional Experience: A member of the firm since 1986, concentrating in governmental accounting, has extensive experience supervising and performing audits of large urban Municipalities and School Districts, Authorities and Federal and State Grants as required by the Single Audit Act and Uniform Guidance.

Annual assignments include planning and performing audits of several municipalities and school districts. Prepare and maintain all financial records for a fiscal year municipality as head of Finance. Tasks include general ledgers, payroll, purchasing and budget preparation. Allocate and train staff according to the needs of the particular engagement, interact with client personnel and management, including elected officials, during audit. Prepare Statutory Audit Report for submission to various governmental agencies, and meet with client management at conclusion of the audit to discuss findings.

In conjunction with the Audit Managers, researched and prepared internal audit programs which the firm utilizes in performing statutory audits, and ensures programs are in compliance with all applicable state and federal regulations.

Computer Skills: Windows and various accounting software programs

**KATHLEEN DELGADO, CPA, PSA
BOX 83
CARLSTADT, NEW JERSEY 07072**

Email Address: kdelgado@sklein-cpa.com

| | |
|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Position: | Manager - Governmental Practice Samuel Klein and Company Certified Public Accountants |
| Education: | Bachelor of Science Rutgers University Newark, New Jersey |
| Professional Experience: | Employee of firm since 1987, concentrating solely in the governmental accounting area. Has been involved with supervising staff in audits of municipal governments, Boards of Education, authorities and Joint Insurance Funds. Has extensive experience in the preparation of financial statements relating to Municipal Government, Board of Education and Authority audits. |
| Professional Licenses: | Certified Public Accountant Public School Accountant |
| Computer Skills: | Windows and various accounting software programs |

MICHAEL J. PENNELL
31 Center Street
Oceanport, New Jersey 07757

Position: Manager
Samuel Klein and Company
Certified Public Accountants

Education: Bachelor of Science
The College of New Jersey
Trenton, New Jersey

Professional
Experience: Manager on small to medium size Municipal engagements.

Supervision of staff accountants in the preparation of Municipal and School Board Audits in compliance with State of New Jersey requirements.

Audits and statement preparation of municipal held funds which include Current Fund, General Trust Fund, General Capital Fund, Utility Funds and the Municipal Court.

Experience in the preparation of Municipal Budgets, Annual Financial Statements and Annual Debt Statements.

Audits of Municipal Revenue Departments, including Tax Collector, Utility Collector, Municipal Clerk, Construction Code and Vital Statistics.

Experience in the daily operations of Municipal Governments, including revenue collection, purchasing, general ledgers and journal entries.

